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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X	:
	:
In re:	: Chapter 11
	:
Lehman Brothers Holdings Inc., <i>et al.</i> ,	: Case No. 08-13555 (JMP)
	:
Debtors,	: (Jointly Administered)
	:
-----X	:

**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK                    )  
  
  )    s.s.:  
  
COUNTY OF NEW YORK                )

1. EILEEN A. MCDONNELL, the undersigned deposes and says: I am over 18 years of age, am not a party in the above-captioned case, and am employed by the firm of Sidley Austin LLP.

2. I caused to be served a true and correct copy of the (i) **Motion for an Order (I) Granting Relief from the Automatic Stay to Effectuate Setoff and (II) Allowing Principal Life's Net Claims** (dkt 25547) ) and (ii) **Declaration of Debra S. Epp in Support of Principal Life's Motion for Relief from the Automatic Stay and Allowance of Net Claims** (dkt 25548), via email on February 17, 2012 upon those parties listed on the service list annexed

hereto as Exhibit “A” and by Federal Express for overnight delivery on February 21, 2012 upon  
those parties listed on the service list annexed hereto as Exhibit “B”:

/s/ Eileen A. McDonnell  
EILEEN A. MCDONNELL

Sworn to before me this  
23rd day of February 2012

/s/ Kenley Stark  
Notary Public  
Kenley Stark  
Notary Public, State of New York  
No. 01ST6348278  
Qualified in New York County  
Commission Expires September 19, 2015

**EXHIBIT A**

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